

# The Accounting Historians Notebook

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Volume 2

Number 1 *Spring 1979*

Article 2

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1979

American Accounting Association; 1979 regional meetings; Third Charles Waldo Haskins Accounting History Seminar; American Accounting Association; 1979 Annual Meeting

Academy of Accounting Historians

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## Recommended Citation

Accounting Historians, Academy of (1979) "American Accounting Association; 1979 regional meetings; Third Charles Waldo Haskins Accounting History Seminar; American Accounting Association; 1979 Annual Meeting," *The Accounting Historians Notebook*: Vol. 2 : No. 1 , Article 2.

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## 1979 REGIONAL MEETINGS

Southwestern  
Houston, Texas  
March 14-17, 1979

Chairperson: Hans V. Johnson, The University of Texas at San Antonio

"The Development of the Short Form Audit Report in The United States," by Tonya K. and Dale L. Flesher, University of Mississippi.

"Accounting in an English Medieval Abbey," by Brother George F. Malecek, St. Mary's University.

"Early Efforts by the SEC to Develop Accounting Principles," by Leslie L. McNelis, The University of Texas at San Antonio.

Discussant: Charles B. Handy, Iowa State University

Midwest  
Chicago, Illinois  
April 5-6, 1979

Chairperson: Kenneth O. Elvik, Iowa State University

"Comments on Accounting Disclosures In the Baltimore and Ohio Annual Reports, 1828-1849," by Richard Vangermeersch, University of Rhode Island.

"Asset Valuation Practices Among Nineteenth Century Railroads," by J. L. Boockholdt, University of Houston.

Discussant: David B. Vellenga, Iowa State University

Mid-Atlantic  
College Park, Maryland  
April 5-7, 1979

Chairperson: Horace R. Givens, West Virginia University

"Accountants in the Post-Civil War History of the City of Baltimore," by James Jones, Certified Public Accountant.

"The Past in Present Day Auditing Procedures," by Helen M. Cloyd, George Mason University.

Discussants: Priscilla Welling, The George Washington University; Jay Coats, West Virginia University

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### HELP

The Editor asks your assistance in providing information on accounting history meetings or other noteworthy items. Please send them along to: Notebook, Box 6999, University, AL 35486.

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Southeastern  
Miami, Florida  
April 26-28, 1979

Chairperson: A. R. Roberts, Georgia State University

Theme: Post-WWII: Public Accounting in a New Setting.

"The Profession and Post-WWII Accounting Developments," by Paul Grady, Partner, Price Waterhouse & Co. (Ret.)

"The SEC and Post-WWII Accounting Developments," by Andrew Barr, Chief Accountant, SEC (Ret.)

Discussants: Gadis J. Dillon, University of Georgia; Richard F. Taylor, University of Alabama

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### THIRD CHARLES WALDO HASKINS ACCOUNTING HISTORY SEMINAR

On April 20, 1979, "an historical and contemporary review of the development of international accounting" will be the theme of the Charles Waldo Haskins Accounting History Seminar to be held at the Atlanta Hilton Hotel. S. Paul Garner, Dean Emeritus of The University of Alabama, will present a paper entitled *An Overview of International Accounting*. W. T. Baxter will follow with *A View from the Past into the Present* and Anthony Hopwood, London Graduate School of Business Studies, will present the final paper, *A View of the Present and a Look to the Future*. The seminar is co-sponsored by The Academy, Georgia State University, and the Atlanta Office of Deloitte Haskins & Sells.

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### The Accounting Historians Notebook

The Academy of Accounting Historians

Box 6999

Graduate School of Business  
University, Alabama 35486

Editor: Hans V. Johnson  
The University of Texas at San Antonio

Associate Editor: Gadis J. Dillon  
The University of Georgia

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**AMERICAN  
ACCOUNTING ASSOCIATION  
1979 ANNUAL MEETING**

Honolulu, Hawaii

**Accounting History**

Session I  
Wednesday, August 22  
3:45 - 5:15 p.m.

Theme: Historical roots of contemporary accounting practices.

Chairman: Edward Coffman, Virginia Commonwealth University

"Taylor's System of Cost Accounting,"  
by Rosita Chen and Sheng-Der Pan,  
Shippensburg State College

"The Contributions of Judge Learned  
Hand to the American Federal Tax  
System," Tonya Flesher, The Univer-  
sity of Mississippi

"Development of Auditing Standards in  
Australia," Robert Gibson, Deakin  
University

Discussant: Jack Truitt, Washington State  
University

Session II  
Saturday, August 25  
8:45 - 10:15 a.m.

Theme: Varieties of accounting history.

Chairman: H. Thomas Johnson, Washing-  
ton State University

"Historical Development of the Patonian  
School of Accounting Thought,"

James Fox, James Madison University

"Did the 'Pre-Regulatory' Era Exist?: An  
Empirical Review of the Adequacy of  
the SEC as a Response to the Stock  
Market Crash," Barbara Merino, New  
York University

"Human Resource Accounting in Ante-  
bellum Mississippi," Dale Flesher, The  
University of Mississippi

Discussant: Gary John Previts, The Uni-  
versity of Alabama

**PROGRAM COMMITTEE**

H. Thomas Johnson, Washington State  
University (Chairman)

Horace R. Givens, West Virginia Uni-  
versity

Felix Pomeranz, Coopers & Lybrand

**HISTORICAL POTPOURRI**

The following quotations are once  
again taken from *A Guide to Success,  
with Forms for Business and Society* (be-  
ing a most complete and universal hand-  
book for business, legal and social guid-  
ance) by J. A. Dacus, Ph.D.

**STREET ETIQUETTE**

No gentleman may smoke when walk-  
ing with a lady. He should even decline to  
do so, though he may be asked to contin-  
ue smoking.

No lady will be guilty of the vulgarity  
of sucking the head of her parasol in the  
street.

**TABLE ETIQUETTE**

It is a bad habit to put large pieces of  
food into the mouth. It appears greedy,  
and if you are addressed suddenly with  
your mouth so filled, you are obliged to  
make an awkward pause before answer-  
ing, or to run the risk of choking by swal-  
lowing the great mouthful too hastily.

When you discover insects, a hair, or  
any other troublesome object in the food,  
make no display of the fact, but remove  
to one side very quietly.

**SHOPPING**

It is rude to sneer at and depreciate  
goods. You owe courtesy to salesmen as  
well as to any other class. Use no deceit,  
but be as honest with them as you wish  
them to be with you.

**CONVERSATION**

Nicknames are abominable, and are  
never allowed in good society. Call people  
and things by their right names, and avoid  
affectation of all kinds.

If your friends become the subject of  
conversation, never compare one with an-  
other, or mention the vices of one to add  
to the lustre of the virtue of the other.  
Find something pleasant to say of each,  
that you may not earn the reputation of a  
backbiter.

**NEW PUBLICATION**

The Academy proudly announces the  
publication of *The Academy of Account-  
ing Historians Working Papers 1-20, Vol-  
ume 1*. The cost is \$5 to members and  
\$7.50 to non-members. Copies can be ob-  
tained by mailing a check payable to The  
Academy of Accounting Historians to:

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